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28DR

August 27, 2004

Mr. Adam Lebrecht
Arizona Corporation Commission
1200 Washington Street
Phoenix, AZ 85007

Via Fax: 602-542-2129

Re: Transfer of Customer Base

Dear Adam,

Per our conversation please be advised that ComTech21, LLC will conform to all the FCC's rules and regulations concerning the transfer of carrier to carrier subscriber's base.

If you have any questions or concerns, I can be reached directly on 203-679-7290, or you may email me at sjohnson-byers@comtech21.com.

Sincerely,


Sonja Johnson-Byers
Director Regulatory & Compliance

Arizona Corporation Commission
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AUG 27 2004

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